

## **SAFES AND VAULTS**

(No.150 September 2016)

**3744**

### Purpose/Use:

Instruction and information for safes or vaults that may contain cash or valuable documents such as payroll warrants, personal checks, or other confidential information.

### Legal Authority:

<a href="#">SAM 8024</a>	Safes and vaults
<a href="#">SAM 8025</a>	Placement of safes for security purposes
<a href="#">CAL FIRE Handbook 3742.3</a>	Separation of Duties

### References:

### Forms/Related Documents:

[AO - 236](#)

Unused Check Stock Inventory

[AO – 236gc](#)

Unused Check Stock Inventory Guide Card

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### **PLACEMENT**

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**3744.1**

To deter theft, safe or vaults must be securely anchored to the building or if possible to the building's foundation.

**SAM Section 8024** (Safes and vaults) states that the following standards apply to safes and vaults housing either cash or valuable documents:

1. The combination will be known to as few persons as possible consistent with operating requirements and the value of the cash or documents safeguarded.
2. A record will be kept showing: (a) date the combination last was changed and (b) names of persons knowing the present combination.
3. The combination will be changed when it becomes known to an excessive number of employees, or if any employee having knowledge of the combination leaves the employment of the State agency, or no longer requires the combination in the performance of his or her duties.

## **COMBINATIONS**

**3744.2**

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The following instructions are to be followed for safes and vaults housing cash or valuable documents:

- The combination will be known to as few persons as possible consistent with operating requirements and the value of the cash or documents safeguarded.
- A record will be kept showing the following:
  - Date the combination last was changed.
  - Names of persons knowing the present combination.
    - Each December 31<sup>st</sup>, all Units, Region Offices and programs will annually certify that the safe combination has been changed. The certification will be in a letter addressed to the Chief of Accounting. The letter will include a list of the individuals who have access to the current combination of the safe and signed by a Unit Chief or Administrative Officer. Submit certification to Departmental Accounting Office: ATTN: Chief of Accounting by January 10<sup>th</sup> of each year.
- The combination will be changed:
  - When it becomes known to an excessive number of employees.
  - If the person knowing the present combination leaves the current unit.
  - If the person knowing the present combination has a change in duties.

## **VALUABLE DOCUMENTS**

**3744.3**

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Among the valuable documents that may be included in the safe are the CAL FIRE revolving fund (053) and / or the Emergency Fire Time (351) unused check stock, payroll warrants or personal checks to be deposited.

### **Security of checks**

The main supply of revolving fund checks must be stored in a locking safe or locked drawer. A daily or small weekly supply can be logged out by the custodian to the check issuer by using the Check transfer Log, *and* kept in a locking supply cabinet, file cabinet or desk drawer at all times. See handbook 3742 for details.

**NOTE:** The daily check supply must be kept secure during the day and must not be left unattended on desks.

## **UNUSED CHECK STOCK INVENTORY**

**3744.3.1**

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To safeguard the unused check stock, a quarterly inventory report will be prepared in each unit and at both regional offices. An Administrator Officer, Manager, Supervisor, or a Chief

Officer who does not have access to the safe and does not sign checks will complete a quarterly check stock audit. This will occur as of the last day in March, June, September, and December annually.

Prepare an Unused Check Stock Inventory, AO – 236 and forward to DAO – RF unit by the 10<sup>th</sup> calendar day of the following month every quarter. For example, March inventory is due by the 10<sup>th</sup> of April. Complete the following information using AO – 236gc as a reference.

- Index
- As of the close of business on \_\_\_\_\_.
- Type of checks (revolving fund or fire time checks)
- Checks in the inventory (attach additional sheets if necessary)
- Signature, date and title
- Witness signature, date and title
  - NOTE: The witness must be an employee whose duties do not include processing checks.

## **PAYROLL WARRANTS / PERSONAL CHECKS / CASH                      3744.3.2**

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For the deposit requirements for payroll warrants, personal checks, or checks, refer to CAL FIRE handbook section 3630.3.

[\(see next section\)](#)

[\(see Handbook Table of Contents\)](#)

[\(see Forms and Form Samples\)](#)